

Department of Defense
Department of the Army
<Organization>

Army General Fund
Standard Operating Procedures

Civilian Payroll
<Date>

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1 Background

This document is an example of the standard operating procedure (SOP) for the Army's General Fund Civilian Payroll process. Specific role titles and local policies and procedures should be included to augment the guidelines below. This SOP is reviewed by <title/position> annually for compliance with Generally Accepted Accounting Principles and Department of Defense (DoD) regulations and for completeness.

2 Summary of Changes

Summary of Changes		
Section(s)	Date	Change
3.	6/2013	Update to guidance list.
4.	6/2013	Revised language for Manpower Analyst role.
5. 1. Step 1	6/2013	Clarified order of procedure.
5. 2. Step 3	6/2013	Changed item to match control language.
5. 2. Step 9	6/2013	Addition of time certification step.
5. 2.	6/2013	Removal of paper time card random sampling control.
5.	6/2013	General control information deleted for journal entries.
5.	6/2013	General control information deleted for feeder system access.
6. 1.	6/2013	Removal of accounting entry information.
7. 1. Step 4	6/2013	Changed role to agree with business process narrative.
7. 2.	6/2013	Removal of JRP information.

3 General Information and Guidance

The following is relevant authoritative guidance related to the Civilian Payroll process for the Army:

- DoD 7000.14-R, <http://www.defenselink.mil>
 - Volume 1, General Financial Management System and Requirements; Chapter 3: Federal Financial Management Improvement Act of 1996 Compliance, Evaluation and Reporting
 - Volume 3, Budget Execution – Availability and Use of Budgetary Resources; Chapter 8: Standards for Recording Commitments and Obligations, Section 080903
 - Volume 4, Accounting Policies and Procedures; Chapter 10: Accruals for Personnel Related Liabilities
 - Volume 6A, Reporting Policy and Procedures; Chapter 2: Financial Reports Roles and Responsibilities
 - Volume 6B, Form and Content of the DoD Audited Financial Statements; Chapter 13: Adjustments, Eliminations, And Other Special Intra-governmental Reconciliation Procedures
 - Volume 8, Civilian Pay Policies and Procedures
 - Volume 13, Non-appropriated Funds Policies and Procedures; Chapter 8: Payroll
- Debt Collection Improvement Act of 1996 (DCIA)
- Government Accountability Office (GAO) Policy and Procedures Manual for Guidance of Federal Agencies, Title 6 – Pay, Leave, and Allowance (Title 6) dated March 22, 1996

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- Title 29 United States Code of Federal Regulations (29 CFR); Privacy Act of 1974, as amended (5 USC 552a)
- 5 CFR, Subpart E, Attendance and Leave; Section 5, Administrative Personnel
 - 5 CFR, Part 293
 - 5 USC 6302, Section 634
 - 5 USC, Part 831 and Parts 841-846, PL 98-21
- 32 CFR (Civilian Pay)
- Office of Personnel Management (OPM) Guide to Personnel Recordkeeping
- Civil Service Retirement System (CSRS) and Federal Employee Retirement System (FERS) Handbook, Chapter 44
- National Archive and Records Administration General Records Schedules
- DoD Defense Civilian Pay System (DCPS) New User's Guide
- DCPS Users Manual for Time and Attendance,
<https://dfas4dod.dfas.mil/systems/dcps/consolid/manuals/tnauser/tna083.pdf>
- DoD Civilian Personnel Manual, Chapter 600, Attendance and Leave,
<http://www.cpm.osd.mil/forms/cpm/cpmlistings.aspx?by=chapter>
- DoD Defense Civilian Personnel Data System (DCPDS) User's Guide
- Time and Attendance User Manual (Defense Finance and Accounting Service (DFAS) document number: DCPS-UM-04)
- DFAS-IN Employee Benefits Data Call SOP #3309
- DFAS-CO Financial Reporting: Audited/Unaudited Financial Statement Preparation SOP
- OPM Financial Management Letter F-00-05, Subject: Reconciliation of Intergovernmental Balances: Accounting For The "Straddling Pay Period", dated August 28, 2000
- Statement of Federal Financial Accounting Standards (SFFAS) #5, "Accounting for Liabilities of the Federal Government"
- OPM Benefits Administration Letter (BAL)

4 Roles and Responsibilities

Role	Responsibilities
Civilian Employee	Electronically records his/her time in Automated Time and Attendance Production System (ATAAPS) or on manual time cards for entry directly into Defense Civilian Pay System (DCPS) by a Timekeeper.
Timekeeper	Responsible for entering, updating, editing, and correcting employee work schedules, status changes, labor charges, and Time and Attendance (T&A) data in DCPS or ATAAPS.
Supervisor/Certifying Official	Electronically approves timesheets in ATAAPS or manually on manual time cards and requests personnel actions on behalf of employees.
Customer Service Representative (CSR)	Reviews DCPS exception reports and resolves discrepancies with Employee Supervisors.
Classification Specialist	Determines appropriate pay plan, title, series and grade for new positions based on major duties and skills submitted by management.
Human Resources (HR) Specialist	Determines appropriate pay plan, title, series and grade for new positions based on major duties and skills submitted by management.
HR Technician	Makes job offers, in-processes new employees, enters eligible

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Role	Responsibilities
	individuals into the Priority Placement Program, and out-briefs employees going overseas on their return rights.
Processing Team Member/Lead	Processes personnel actions requested by employees, supervisors, and Civilian Personnel Advisory Centers (CPAC).
Budget Officer / Analyst	Reviews execution against Civilian Payroll budget and confirms budget availability for new hire actions, requests to exceed authorized manning levels, promotions, and cash awards.
Chief of Staff or Equivalent	Performs final approval of requests to exceed authorized manning levels.
Management Analyst	Inputs workload information into manpower models to compute required staffing levels.
Manpower Analyst	Reviews Command requirements and communicates authorized manning levels to supervisors.
Payroll Technician (DFAS-IN)	Processes and disburses bi-weekly payroll.
Retirement Counselor / Supervisor	Assists retiring employees in transition out of civil service.
Systems Analyst (DFAS, Defense Information Systems Agency (DISA), & Defense Civilian Personnel Management Service (DCPMS) Personnel)	Sets approved user access levels in ATAAPS, DCPS, and Defense Civilian Personnel Data System (DCPDS).

5 Obligations

5.1 Manpower Assessment

1. Each fiscal year, the Unit/Directorate Commander will ensure all pertinent authorization documents are current, on hand, or on request. Required and authorized manpower strength is determined for each position by Command, and subsequently by Fund Center. The designated personnel within a Unit/Directorate will establish staffing requirements for the upcoming two fiscal years. They will then prepare the appropriate staffing level documentation based on the subsequent Army HQ allocations. In addition, the designated personnel will distribute this staffing level documentation to each organization across the Unit/Directorate to communicate authorized manning levels.
2. Subsequently, each installation will prepare a Civilian Payroll budget based on the authorized positions in the received staffing level documentation. If the staffing level documentation is reviewed by the Manpower Analyst, and it is determined that additional resources are still required, an Action Memorandum is completed by a designated official to request an over-hire authorization.

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3. This request form for over-hire authorization is subjected to several layers of review before recommendations are delivered to the Installation's Chief of Staff or equivalent.
4. The Installation's Chief of Staff or equivalent reviews the recommendations on the Action Memorandum and makes the final determination whether to authorize the over-hire request. This review and approval is evidenced by the Chief of Staff's or equivalent signature and date on the Action Memorandum.

5.2 Time Entry & Certification – Manual Time Cards

1. To report their time and attendance, Unit/Directorate employees manually record hours worked and leave authorized on a paper time card on a bi-weekly basis.
2. Employees manually record their time with the proper labor charge code, actual hours worked, sick leave, annual leave, overtime, compensatory time, and any other time categories that may apply for the bi-weekly time period. Sick leave, annual leave, compensatory time, and overtime must be pre-approved by the employees' Supervisor and each instance initialed by the employees on their signed time card. Also, employees must submit any approving documentation with their time card.
3. The employee's Supervisor receives the paper time card and supporting documentation, if applicable. Supervisors are required to certify time by a specified day of the week. The employee's Supervisor reviews and manually signs the paper time card and/or leave documents to certify the employee's time.
4. If the time card is approved, the Supervisor will send the paper time card to the Timekeeper. If the time card is not approved, the Supervisor notifies the employee to correct the discrepancy.
5. Timekeepers enter the approved time card information directly into DCPS and maintain the paper time card on file.
6. A CSR, as part of the bi-weekly payroll processing, reviews and resolves any identified payroll exceptions. This is done by reviewing the Missing Time Report from DCPS and the Invalid Transaction Report from DCPS. This review is evidenced by signature and date of the preparer and reviewer on the exception reports or related checklist and must be retained in hard copy or digital format for six years and three months.
7. A designated official communicates any identified issues to the Unit/Directorate Timekeepers. Upon notification, Timekeepers and employees correct missing or uncertified time identified by the designated official. The designated official also resolves any discrepancies directly in the system as noted in error reports (i.e., Intermediate Document (IDOC), Invalid Transactions, Missing Time Reports).

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8. The employee's Supervisor/Certifier will then review and certify the time and the payroll file is sent to DFAS. Timekeepers will receive and keep a copy of certified payrolls.

5.3 Time Entry & Certification – Electronic Entry (I.E. ATAAPS)

1. Employees with access to ATAAPS electronically enter their hours worked any sick leave, annual leave, overtime, or compensatory time taken, and other time categories on a bi-weekly basis in ATAAPS.
2. Once the employees complete their time card for the period, they confirm the time card in the electronic database. Supporting documentation is required if any approved time off (e.g., annual leave, overtime, compensatory time) is entered.
3. At the end of each bi-weekly payroll period, the electronic database routes the time card to the appropriate Supervisor or Certifier for electronic approval.
4. The appropriate Supervisor or Certifier reviews and approves the time card in ATAAPS to certify the employee's time.
5. If approved, the electronic time card is interfaced into DCPS for processing. If not approved, the Supervisor notifies the employee to correct the discrepancy.
6. A CSR, as part of the bi-weekly payroll processing, reviews and resolves any identified payroll exceptions. This is done by reviewing the Missing Time Report from DCPS and the Invalid Transaction Report from DCPS. This review is evidenced by signature and date of the preparer and reviewer on the exception reports or related checklist.
7. A CSR communicates identified issues to Timekeepers for the Unit/Directorate and to the affected employee. Upon notification, Timekeepers and employees correct missing or uncertified time identified by the CSR. The CSR also resolves any discrepancies noted on the Invalid Transaction Report and makes corrections directly into DCPS.

5.4 Work Schedule Changes

1. To request a change in work schedule, employees submit a Work Schedule Change form to their supervisor.
2. Upon supervisor approval, the form is submitted to the Timekeeper who enters the data into ATAAPS and DCPS, as required. The form is then forwarded to the Civilian Human Resources Agency (CHRA) Regional Processing Center.

6 Liquidation

6.1 Bi-Weekly Payroll Processing

1. On a bi-weekly basis, DFAS processes payroll via DCPS, and payroll disbursements are distributed to employees via Automated Disbursing System (ADS). Upon processing payroll, DFAS interfaces payroll data from DCPS and ADS into GFEBS to record the appropriate obligation and disbursement transactions.
2. The designated individual for the Unit/Directorate reviews the IDOC GFEBS error reports and resolves any discrepancies in DCPS or directly within GFEBS. This review is evidenced by the signature and date on the printed IDOC error reports or an electronic signature equivalent and must be retained in hard copy or digital format for six years and three months.
3. To monitor Civilian Payroll budget execution, designated personnel, as part of the bi-weekly payroll processing, compare actual amounts reported in GFEBS to budgeted amounts by functional area and cost center and follow up on any significant variances.
4. A Civilian Payroll related review is performed within DFAS to verify that obligations do not exceed amounts allotted, Civilian Payroll accruals and payments were posted to correct appropriations, and these accruals and payments were recorded in the appropriate fiscal year.

6.2 New Hires & Promotions

1. A Request for Personnel Action (RPA) is required to process any personnel action in DCPDS. To request a hire, promotion, or award action, a Supervisor completes an RPA electronically in DCPDS.
2. Once an RPA related to a hiring or promotion action is submitted electronically in DCPDS, it is routed to a Manpower or Civilian Personnel Management Office (CPMO) Analyst who validates that the position has been authorized.
3. A Manpower Analyst reviews the RPA to confirm the position has been authorized on the Table of Distributions and Allowances (TDA). This review is evidenced by the Manpower Analyst's electronic approval in the RPA's history file in DCPDS.
4. A Budget Analyst then reviews the RPA to confirm the budget availability for the action and provides the appropriate cost center code. This review is evidenced by the Budget Analyst's electronic approval in the RPA's history file in DCPDS.
5. A designated individual at the CHRA Regional Processing Center performs a final review and approval of the RPA in DCPDS. This is evidenced by a digital signature on the RPA.

6. The approval creates or updates the employee's record and generates a Notification of Personnel Action (NPA), also called a Standard Form 50, which is filed in the employee's Official Personnel File (OPF) along with the RPA.
7. The Processing Team Member then routes the approved RPA and NPA to DFAS and retains a copy of each in the employee's OPF at the CHRA Regional Processing Center.

7 Close Out

7.1 Separation & Out-Processing

1. When employees decide to retire or separate from the Army, they notify their supervisor.
2. If the employees are retiring, they will obtain and complete the required retirement documentation and submit it to the CHRA Army Benefits Center (ABC) at Fort Riley, Kansas. A Retirement Counselor at ABC prepares the appropriate documentation that details the employees' civilian and military service and eligibility for retirement. A Supervisor at ABC reviews and approves the prepared documentation and confirms that the employees' civilian and military service is sufficient for retirement. Upon approval by the Supervisor, the Retirement Counselor generates an RPA in DCPDS to update the employees' record. With the assistance of the employees' Supervisor, the separating employees complete required forms to out-process.
3. The separating or retiring employees complete a Civilian Personnel Clearance Form.
4. A HR Specialist reviews and stores their Civilian Personnel Clearance Form. This review is evidenced by their signature and date on the form.
5. At a minimum, the employees' Common Access Card (CAC) is collected, their access to applicable systems is removed, and an RPA action is processed to record their separation or retirement from the Army.

8 Process Systems

System	Description
ATAAPS	Army owned, ATAAPS is the primary time and attendance T&A entry and certification system used by the Army. ATAAPS serves as an automated, single-source input for T&A data. T&A data is interfaced to DCPS along with personnel data from the Defense Civilian Personnel Data System DCPDS to calculate payroll amounts. ATAAPS also interfaces T&A data directly to GFEBS, which automatically generates memorandum entries (U.S. Standard General Ledger 9000 series accounts).
DCPS	DFAS owned, DCPS is the DoD civilian pay system. The system maintains pay and leave entitlement records, deductions and withholdings, T&A

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System	Description
	data, and other pertinent employee personnel data.
DCPDS	DoD owned, DCPDS is a human resources information system that will support civilian personnel operations in DoD. DCPDS supports the full range of requirements for processing personnel actions and maintaining workforce data, including: <ul style="list-style-type: none">• Creating and maintaining work structures and position data.• Applicant rating and referral processes and data.• Employee appointment, reassignment, promotion, and other assignment actions.• Administration and maintenance of employee benefits, training, and performance management.• Electronic routing of personnel actions between managers, local personnel offices, and regional servicing centers
GFEBs	Army owned enterprise resource planning (ERP) system that will serve as the web-enabled financial, asset and accounting management system that standardizes, streamlines and shares critical data across the active Army, the Army National Guard and the Army Reserve.
ADS	DFAS owned, ADS currently provides a full range of disbursing services (military pay, civilian pay, retired and annuitant pay, and vendor payments) primarily to the Department of the Navy and DoD agencies. It also provides civilian payroll disbursing services for all of DoD and other government agencies outside of the DoD. ADS has been designated to provide disbursing services for Defense Integrated Military Human Resources System (DIMHRS) and most ERP deployments through FY 2010.
Source Data Automation (SDA)	Army owned, SDA interfaces approved timesheets from ATAAPS into DCPS.

9 Contact Information

Name	Title	Phone Number	Email Address
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10 Effective Date

Authorizing Signature:

Date: